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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/586,698	07/20/2006	Akifumi Hayashi	06462/LH	7832
HOLTZ, HOLTZ, GOODMAN & CHICK PC 220 Fifth Avenue 16TH Floor NEW YORK, NY 10001-7708			EXAMINER	
			HAND, MELANIE JO	
			ART UNIT	PAPER NUMBER
			3761	
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			05/19/2011	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.



UNITED STATES PATENT AND TRADEMARK OFFICE

UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

May 17, 2011

HOLTZ, HOLTZ, GOODMAN & CHICK PC 220 FIFTH AVENUE, 16TH FL NEW YORK, NY 10001-7708 US

Dear Sir/Madam,

Your refund request for 10586698 in the amount of \$180.00 has been denied.

After thorough inspection of U.S. Patent and Trademark Office physical records and Revenue Accounting Management financial records, it is determined that you are not entitled to the \$180.00 DENIED.

This is in response to your request for refund letter submitted on May 9, 2011, Wherein you requested a refund of \$180.00 for payment of fees for the filing of Information Disclosure Statement. Applicant is advised that under rule CFR 1.97, an IDS filed after a final rejection or Notice of Allowance always require a fee and a statement under 1.97(e) therefore, applicant was charged the fee of \$180.00. The IDS is question was filed on August 17, 2010 which was after the final rejection mailed to the applicant on June 23, 2010.

Sincerely,

/MERILYN WATTS/ Technical Center 3700 571 272 4398